



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART I

PRELIMINARY

1 Interpretation.

(1) In this Act, unless the context otherwise requires—

“aerodrome” means any area of land or water designed, equipped, set apart of commonly used for affording facilities for the landing and departure of aircraft;

^{F1} . . .

“approved wharf” has the meaning given by [^{F2}section 20A] below;

“armed forces” means the Royal Navy, the Royal Marines, the regular army and the regular air force, and any reserve or auxiliary force of any of those services which has been called out on permanent service, ^{F3} . . . or embodied;

“assigned matter” means any matter in relation to which the Commissioners are for the time being required in pursuance of any enactment to perform any duties;

“boarding station” means a boarding station for the time being appointed under section 19 below;

“boundary” means the land boundary of Northern Ireland;

“British ship” means a British ship within the meaning of the [^{F4}Merchant Shipping Act 1995]

“claimant”, in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture;

“coasting ship” has the meaning given by section 69 below;

“commander”, in relation to an aircraft, includes any person having or taking the charge or command of the aircraft;

Status: Point in time view as at 20/05/1999.

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“the Commissioners ” means the Commissioners of Customs and Excise;

“Community transit goods ”—

(a) in relation to imported goods, means—

(i) goods which have been imported under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the importation was and the transit and exportation are to be part of one Community transit operation; or

(ii) goods which have, at the port or airport at which they were imported, been placed under the internal or external Community transit procedure for transit through the United Kingdom with a view to exportation where the transit and exportation are to be part of one Community transit operation;

(b) in relation to goods for exportation, means—

(i) goods which have been imported as mentioned in paragraph (a)(i) of this definition and are to be exported as part of the Community transit operation in the course of which they were imported; or

(ii) goods which have, under the internal or external Community transit procedure, transited the United Kingdom from the port or airport at which they were imported and are to be exported as part of the Community transit operation which commenced at that port or airport [^{F5}and for the purposes of paragraph (a)(i) above the Isle of Man shall be treated as if it were part of the United Kingdom];

“container ” includes any bundle or package and any box, cask or other receptacle whatsoever;

“the customs and excise Acts ” means the Customs and Excise Acts 1979 and any other enactment for the time being in force relating to customs or excise;

“the Customs and Excise Acts 1979 ” means—

this Act,

the ^{M1}Customs and Excise Duties (General Reliefs) Act 1979,

the ^{M2}Alcoholic Liquor Duties Act 1979,

the ^{M3}Hydrocarbon Oil Duties Act 1979,

^{F6} . . .and

the ^{M4}Tobacco Products Duty Act 1979;

^{F7} . . .

“customs and excise airport ” has the meaning given by section 21(7) below;

“customs and excise station ” has the meaning given by section 26 below;

[^{F8} “designation order ” has the meaning given by section 100A(5);]

“drawback goods ” means goods in the case of which a claim for drawback has been or is to be made;

“dutiabable goods ”, except in the expression “dutiabable or restricted goods ”, means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon;

“dutiabable or restricted goods ” has the meaning given by section 52 below;

“examination station ” has the meaning given by [^{F9}section 22A] below;

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[^{F10} “excise duty point ” has the meaning given by section 1 of the Finance (No. 2) Act 1992;]

“excise licence trade ” means, subject to subsection (5) below, a trade or business for the carrying on of which an excise licence is required;

“excise warehouse ” means a place of security approved by the Commissioners under subsection (1) (whether or not it is also approved under subsection (2)) of section 92 below, and, except in that section, also includes a distiller’s warehouse;

“exporter ”, in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft functions corresponding with those of a shipper;

[^{F11} “free zone ” has the meaning given by section 100A(2);

[^{F12} “free zone goods ” are goods which are within a free zone;]

[^{F13} . . .]

“goods ” includes stores and baggage;

“holiday ”, in relation to any part of the United Kingdom, means any day that is a bank holiday in that part of the United Kingdom under the ^{M5}Banking and Financial Dealings Act 1971, Christmas Day, Good Friday and the day appointed for the purposes of customs and excise for the celebration of Her Majesty’s birthday;

“hovercraft ” means a hovercraft within the meaning of the ^{M6}Hovercraft Act 1968;

“importer ”, in relation to any goods at any time between their importation and the time when they are delivered out of charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipe-line, includes the owner of the pipe-line;

“justice ” and “justice of the peace ” in Scotland includes a sheriff and in Northern Ireland, in relation to any powers and duties which can under any enactment for the time being in force be exercised and performed only by a resident magistrate, means a resident magistrate;

“land ” and “landing ”, in relation to aircraft, include alighting on water;

“law officer of the Crown ” means the Attorney General or [^{F14}for the purpose of criminal proceedings in Scotland, the Lord Advocate or, for the purpose of civil proceedings in Scotland, the appropriate Law Officer within the meaning of section 4A of the Crown Suits (Scotland) Act 1857] or in Northern Ireland the Attorney General for Northern Ireland;

“licence year ”, in relation to an excise licence issuable annually, means the period of 12 months ending on the date on which that licence expires in any year;

“master ”, in relation to a ship, includes any person having or taking the charge or command of the ship;

^{F15}

“night ” means the period between 11 pm and 5 am;

“occupier ”, in relation to any bonded premises, [^{F16}includes any] person who has given security to the Crown in respect of those premises;

“officer ” means, subject to section 8(2) below, a person commissioned by the Commissioners;

“owner ”, in relation to an aircraft, includes the operator of the aircraft;

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“owner ”, in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line;

[^{F17} “perfect entry ” means an entry made in accordance with [^{F18} regulation 5 of the Customs Controls on Importation of Goods Regulations 1991] or warehousing regulations, as the case may require;]

“pipe-line ” has the meaning given by section 65 of the ^{M7}Pipe-lines Act 1962 (that Act being taken, for the purposes of this definition, to extend to Northern Ireland);

“port ” means a port appointed by the Commissioners under section 19 below;

“prescribed area ” means such an area in Northern Ireland adjoining the boundary as the Commissioners may by regulations prescribe;

“prescribed sum ”, in relation to the penalty provided for an offence, has the meaning given by section 171(2) below;

“prohibited or restricted goods ” means goods of a class or description of which the importation, exportation or carriage coastwise is for the time being prohibited or restricted under or by virtue of any enactment;

“proper ”, in relation to the person by, with or to whom, or the place at which, anything is to be done, means the person or place appointed or authorised in that behalf by the Commissioners;

“proprietor ”, in relation to any goods, includes any owner, importer, exporter, shipping or other person for the time being possessed of or beneficially interested in those goods;

“Queen’s warehouse ” means any place provided by the Crown or appointed by the Commissioners for the deposit of goods for security thereof and of the duties chargeable thereon;

[^{F19} “ registered excise dealer and shipper ” means a revenue trader approved and registered by the Commissioners under section 100G below;

“registered excise dealers and shippers regulations ” means regulations under section 100G below;]

[^{F20} “representative ”, in relation to any person from whom the Commissioners assess an amount as being excise duty due, means his personal representative, trustee in bankruptcy or interim or permanent trustee, any receiver or liquidator appointed in relation to him or any of his property or any other person acting in a representative capacity in relation to him;]

“the revenue trade provisions of the customs and excise Acts ” means—

- (a) the provisions of the customs and excise Acts relating to the protection, security, collection or management of the revenues derived from the duties of excise on goods produced or manufactured in the United Kingdom;
- (b) the provisions of the customs and excise Acts relating to any activity or facility for the carrying on or provision of which an excise licence is required; ^{F21} . . .
- (c) the provisions of the ^{M8}Betting and Gaming Duties Act 1972 (so far as not included in paragraph (b) above) [^{F22}, ^{F23} . . .

(d) the provisions of Chapter II of Part I of the Finance Act 1993;]

[^{F24}(e) the provisions of sections 10 to 15 of, and Schedule 1 to, the Finance Act 1997;]

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“revenue trader ” means

- (a) [^{F25}any person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts [^{F26}or which consists of or includes—
- (i) the buying, selling, importation, exportation, dealing in or handling of any goods of a class or description which is subject to a duty of excise (whether or not duty is chargeable on the goods); ^{F27}. . .]
- (ia) [^{F28}the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable; ^{F29}. . .]
- (ib) [^{F30}being (within the meaning of sections 10 to 15 of the Finance Act 1997) the provider of any premises for gaming;
- (ic) the organisation, management or promotion of any gaming (within the meaning of the ^{M9}Gaming Act 1968 or the ^{M10}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985); or]
- (ii) the financing or facilitation of any such transactions or activities [^{F31}as are mentioned in sub-paragraph (i) [^{F32}, (ia), (ib) or (ic)] above].]

, whether or not that trade or business is an excise licence trade, [^{F33}; and

- (b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above),

includes a registered club];

“ship ” and “vessel ” include any boat or other vessel whatsoever (and, to the extent provided in section 2 below, any hovercraft);

“shipment ” includes loading into an aircraft, and “shipped ” and cognate expressions shall be construed accordingly;

“stores ” means, subject to subsection (4) below, goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;

“tons register ” means the tons of a ship’s net tonnage as ascertained and registered according to the tonnage regulations of the [^{F34}Merchant Shipping Act 1995] or, in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered;

“transit goods ”, except in the expression “Community transit goods ”, means imported goods entered on importation for transit or transshipment;

“transit or transshipment ”, in relation to the entry of goods, means transit through the United Kingdom or transshipment with a view to the re-exportation of the goods in question [^{F35}or transshipment of those goods for use as stores];

“transit shed ” has the meaning given by [^{F36}section 25A] below;

[^{F37}“United Kingdom waters ”means any waters (including inland waters) within the seaward limits of the territorial sea of the United Kingdom;]

“vehicle ” includes a railway vehicle;

[^{F38}“victualling warehouse ” means a place of security approved by the Commissioners under subsection (2) (whether or not it is also a place approved under subsection (1) of section 92 below).]

“warehouse ”, except in the expressions “Queen’s warehouse ” and “distiller’s warehouse ”, means a place of security approved by the Commissioners under subsection (1) or (2) or subsections (1) and (2) of section 92 below and, except in that section, also includes a distiller’s

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warehouse; and “warehoused ” and cognate expressions shall, subject to subsection (4) of that section [^{F39}and any regulations made by virtue of section 93(2)(da)(i) or (ee) or (4) below], be construed accordingly;

“warehousing regulations ” means regulations under section 93 below.

- (2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Alcoholic Liquor Duties Act 1979

“beer ”

“brewer ” and “ [^{F40}registered brewer] ”

“cider ”

“compounder ”

“distiller ”

“distiller’s warehouse ”

“dutiable alcoholic liquor ”

“licensed ”, in relation to producers of wine or made-wine

“made-wine ”

“producer of made-wine ”

“producer of wine ”

“proof ”

“rectifier ”

“registered club ”

“spirits ”

[^{F41} “wholesaler ”]

“wine ”

Hydrocarbon Oil Duties Act 1979

“rebate ”

“refinery ”

Tobacco Products Duty Act 1979

“tobacco products ”

- (4) Subject to section 12 of the ^{M11}Customs and Excise Duties (General Reliefs) Act 1979 (by which goods for use in naval ships or establishments may be required to be treated as exported), any goods for use in a ship or aircraft as merchandise for sale by retail to persons carried therein shall be treated for the purposes of the customs and excise Acts as stores, and any reference in those Acts to the consumption of stores shall, in relation to goods so treated, be construed as referring to the sale thereof as aforesaid.
- (5) A person who deals in or sells tobacco products in the course of a trade or business carried on by him shall be deemed for the purposes of this Act to be carrying on an excise licence trade (and to be a revenue trader) notwithstanding that no excise licence is required for carrying on that trade or business.

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- (6) In computing for the purposes of this Act any period expressed therein as a period of clear days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.
- (7) The provisions of this Act in so far as they relate to customs duties apply, notwithstanding that any duties are imposed for the benefit of the Communities, as if the revenue from duties so imposed remained part of the revenues of the Crown.

Textual Amendments

- F1** Definition in s. 1(1) repealed (1.1.1993) by S.I. 1992/3095, regs. 3(1), 10(2), **Sch. 2**.
- F2** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, **reg. 6(2)(a)**
- F3** S. 1(1): words in definition of 'armed forces' omitted (1.1.1999) by virtue of S.I. 1998/3086, **art. 10(3)**
- F4** S. 1(1): words in definition of 'British ship' substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), **Sch. 13 para. 53(2)(a)** (with s. 312(1))
- F5** Words inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 2**
- F6** Words in s. 1(1) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, **Sch. 18 Pt. II**.
- F7** In s. 1(1): definition of "custom warehouse" omitted (01.01.1992) by virtue of S.I. 1991/2725, **reg. 3(2)(a)**
- F8** Definition inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, **Sch. 4 Pt. II para. 1**
- F9** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, **reg. 6(2)(b)**
- F10** Definition in s. 1(1) inserted (1.12.1992 in so far as mentioned in S.I. 1992/2979, **art. 4** and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 1**; S.I. 1992/2979, **art. 4**, **Sch. 1 Pt. II**; S.I. 1992/3261, **art. 3**, **Sch.**
- F11** Definitions inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, **Sch. 4 Pt. II para. 1**
- F12** S. 1(1): definition of 'free zone goods' substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 6**
- F13** In s. 1(1): definition of "free zone regulations" omitted (01.01.1992) by virtue of S.I. 1991/2727, **reg. 4(b)**
- F14** S. 1(1): words in definition of "law officer of the Crown" substituted (20.5.1999) by S.I. 1999/1042, arts. 1(2)(b), 4, **Sch. 2 Pt. I para. 6**; S.I. 1998/3178, **art. 2(2)**
- F15** Definition repealed by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 2**
- F16** Words in s. 1(1) substituted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 1(a)**; S.I. 1992/3104, **art. 2(1)**.
- F17** Definition repealed by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 19 Pt. I**
- F18** Words in s. 1(1) substituted (1.1.1993) by S.I. 1992/3095, **reg. 10(1)**, **Sch. 1 para. 2**.
- F19** Definitions in s. 1(1) inserted (25.7.1991) by Finance Act 1991 (c. 31), **s. 11(1)**
- F20** S. 1(1): definition of 'representative' inserted (1.6.1997) by 1997 c. 16, s. 50(2), **Sch. 6 para. 2(4)**; S.I. 1997/1305, **art. 2**
- F21** Word in s. 1(1)(b) of definition of "revenue trade provisions" repealed (1.12.1993) by 1993 c. 34, ss. 30(2)(a), 213, **Sch. 23 Pt. I(7)** (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.
- F22** S. 1(1)(d) and immediate preceding word of definition of "revenue trade provisions" inserted (1.12.1993) by 1993 c. 34, **s. 30(2)(b)** (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.
- F23** S. 1(1): word in para. (c) of the definition of 'the revenue trade provisions of the customs and excise Acts' repealed (19.3.1997, with effect from 1.10.1997) by 1997 c. 16, s. 113(1), **Sch. 18, Pt. II Notes 1, 2**
- F24** S. 1(1) definition of 'the revenue trade provisions of the custom and excise Acts': para. (e) inserted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, **Sch. 2 Pt. I para. 2(2)**
- F25** "(a)" inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, **Sch. 8 Pt. I para. 1(1)**
- F26** Words in s. 1(1) inserted (25.7.1991) by Finance Act 1991 (c. 31), **s. 11(2)**
- F27** Word in s. 1(1)(a)(i) of definition of "revenue trader" repealed (1.12.1993) by 1993 c. 34, s. 30(3)(a), 213, **Sch. 23 Pt. I(7)** (with ss. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.

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- F28** S. 1(1)(ia) of definition of “revenue trader ” inserted (1.12.1993) by 1993 c. 34, **s. 30(3)(b)** (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.
- F29** S. 1(1): word in para. (a)(ia) of the definition of 'revenue trader' repealed (19.3.1997, with effect from 1.10.1997) by 1997 c. 16, s. 113(1), **Sch. 18 Pt. II** Notes 1, 2
- F30** S. 1(1) definition of 'revenue trader': para. (a)(ib)(ic) inserted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, **Sch. 2 Pt. I para. 2(3)**
- F31** Words in s. 1(1)(c) of definition of “revenue trader ” inserted (1.12.1993) by 1993 c. 34, **s. 30(3)(c)** (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.
- F32** S. 1(1): words in para. (a)(ii) of definition of 'revenue trader' substituted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, **Sch. 2 Pt. I para. 2(4)**
- F33** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, **Sch. 8 Pt. I para. 1(1)**
- F34** S. 1(1): words in definition of 'tons register' substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), **Sch. 13 para. 53(2)(b)** (with s. 312(1))
- F35** Words added by Finance (No. 2) Act 1987 (c. 51), **s. 103(3)**
- F36** Words in s. 1(1) substituted (01.01.1992) by S.I. 1991/2724, **reg. 6(2)(c)**
- F37** Definition inserted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 1 para. 4(1)**
- F38** In s. 1(1): definition of "victualling warehouse" inserted (01.01.1992) by S.I. 1991/2725, **reg. 3(2)(b)**
- F39** Words in s. 1(1) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 1(b)**; S.I. 1992/3104, **art. 2(1)**.
- F40** Words in s. 1(3) substituted (1.6.1993) by Finance Act 1991 (c. 31), s. 7(4)(5), **Sch. 2 para. 1(a)**; S.I. 1993/1152, **art. 3(2)**, **Sch. 1 Pt. II**
- F41** Word inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11, **Sch. 8 Pt. I para. 1(2)**

Modifications etc. (not altering text)

- C1** S. 1 amended by S.I. 1987/2114, **reg. 2**

Marginal Citations

- M1** 1979 c. 3.
M2 1979 c. 4.
M3 1979 c. 5.
M4 1979 c. 7.
M5 1971 c. 80.
M6 1968 c. 59.
M7 1962 c. 58.
M8 1972 c. 25.
M9 1968 c. 65.
M10 S.I. 1985/1204 (N.I. 11).
M11 1979 c. 3.

2 Application to hovercraft.

- (1) This Part, Parts III to VII and Parts X to XII of this Act shall apply as if references to ships or vessels included references to hovercraft, and the said Parts III to VII shall apply in relation to an approved wharf or transit shed which is not in a port as if it were in a port.
- (2) All other provisions of the customs and excise Acts shall apply as if references (however expressed) to goods or passengers carried in or moved by ships or vessels included references to goods or passengers carried in or moved by hovercraft.
- (3) In all the provisions of the customs and excise Acts “landed”, “loaded”, “master”, “shipped”, “shipped as stores”, “transhipment”, “voyage”, “waterborne” and

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cognate expressions shall be construed in accordance with subsections (1) and (2) above.

- (4) References in the customs and excise Acts to goods imported or exported by land, or conveyed into or out of Northern Ireland by land, include references to goods imported, exported or conveyed across any part of the boundary of Northern Ireland; and it is hereby declared that in those Acts references to vehicles include references to hovercraft proceeding over land or water or partly over land and partly over water.
- (5) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by hovercraft which is different from the provision made for the importation or exportation of goods by other means.

3 Application to pipe-lines.

- (1) In the customs and excise Acts “shipping ” and “loading ” and cognate expressions, where used in relation to importation or exportation, include, in relation to importation or exportation by means of a pipe-line, the conveyance of goods by means of the pipe-line and the charging and discharging of goods into and from the pipe-line, but subject to any necessary modifications.
- (2) In the customs and excise Acts “importer ”, in relation to goods imported by means of a pipe-line, includes the owner of the pipe-line.
- (3) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by means of a pipe-line which is different from the provision made for the importation or exportation of goods by other means.

4 Application to certain Crown aircraft.

- (1) The provisions of the Customs and Excise Acts 1979 relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty other than a military aircraft.
- (2) In this section “military aircraft ” includes naval and air force aircraft and any aircraft commanded by a person in naval, military or air force service detailed for the purpose of such command.

5 Time of importation, exportation, etc.

- (1) The provisions of this section shall have effect for the purposes of the customs and excise Acts.
- (2) Subject to subsections (3) and (6) below, the time of importation of any goods shall be deemed to be—
 - (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;
 - (b) where the goods are brought by air, the time when the aircraft carrying them lands in the United Kingdom or the time when the goods are unloaded in the United Kingdom, whichever is the earlier;

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- (c) where the goods are brought by land, the time when the goods are brought across the boundary into Northern Ireland.
- (3) In the case of goods brought by sea of which entry is not required under ^{F42}regulation 5 of the Customs Controls on Importation of Goods Regulations 1991], the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.
- (4) Subject to subsections (5) and (7) below, the time of exportation of any goods from the United Kingdom shall be deemed to be—
- (a) where the goods are exported by sea or air, the time when the goods are shipped for exportation;
- (b) where the goods are exported by land, the time when they are cleared by the proper officer at the last customs and excise station on their way to the boundary.
- (5) In the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs and excise airport at which it is cleared before departing for a destination outside the United Kingdom.
- (6) Goods imported by means of a pipe-line shall be treated as imported at the time when they are brought within the limits of a port or brought across the boundary into Northern Ireland.
- (7) Goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.
- (8) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

Textual Amendments

F42 Words in s. 5(3) substituted (1.1.1993) by virtue of [S.I. 1992/3095](#), reg. 10(1), [Sch. 1 para.3](#).

Modifications etc. (not altering text)

C2 S. 5 excluded by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 50, [Sch. 10 para. 4\(2\)](#)

C3 S. 5(3) modified by [S.I. 1986/260](#), [regs. 5\(a\)](#), 18

Status:

Point in time view as at 20/05/1999.

Changes to legislation:

Customs and Excise Management Act 1979, Part I is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.